

EXHIBIT 1

Steven B. Eichel
CROWELL & MORING LLP
590 Madison Avenue
New York, New York 10022
Telephone No.: (212) 803-4019
Fax No.: (212) 223-4134
Attorneys for Winkelmann Sp. z.o.o.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:) Chapter 11 Case No.
MOTORS LIQUIDATION COMPANY, et al.,) 09-50026 (REG)
f/k/a General Motors Corp., et al.) (Jointly Administered)
Debtors.)

DECLARATION OF HELGE HIMMERÖDER IN SUPPORT OF
WINKELMANN SP. Z.O.O.'S ADMINISTRATIVE EXPENSE
CLAIM PURSUANT TO 11 U.S.C. § 503(b)(9) AND IN
OPPOSITION TO DEBTORS' OBJECTION TO WINKELMANN
SP. Z.O.O.'S ADMINISTRATIVE EXPENSE CLAIM

I, Helge Himmeröder, do hereby declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

1. I am over the age of eighteen, am mentally competent, have personal knowledge of the facts in this matter and, if called upon to testify, would do so as set forth below.
2. I am a consultant of Winkelmann Sp. z.o.o. ("Winkelmann") for the North American market and am Winkelmann's contact person with respect to General Motors Corp.
3. I submit this declaration in support of Winkelmann's administrative expense claim pursuant to 11 U.S.C. §503(b)(9) and in opposition to the objection of the above-captioned

debtors and debtors-in-possession (collectively, the "Debtors") to Winkelmann's administrative expense claim.

4. Winkelmann has sold goods (the "Goods") to debtor General Motors Corp. in the ordinary course of Winkelmann's and General Motors Corp.'s businesses. Prior to the commencement of the Debtors' bankruptcy cases, Winkelmann sold Goods to the General Motors Corp., which Goods were received by General Motors Corp. within twenty days before the date of commencement of General Motors Corp.'s bankruptcy case.

5. The description of the Goods received by General Motors Corp. from Winkelmann within twenty days before the date of commencement of General Motors Corp.'s bankruptcy case is as follows: Plate ASM-A/TRNS FLEX (flex plates) Program: Gen 3/4 V8 Engine & 6 sp rwd transmission.

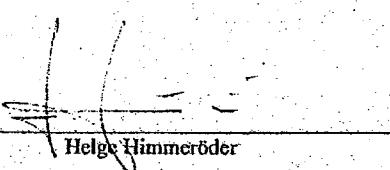
6. The purchase orders and invoices for the Goods received by General Motors Corp. within twenty days before the date of commencement of General Motors Corp.'s bankruptcy case are all electronic on General Motors Corp.'s computer system (see Exhibit A1).

7. The Goods were held by Excel, a warehouse company. General Motors Corp. took the Goods from the warehouse company, which recorded the transaction electronically and which created electronic billing. See reports attached as Exhibit A2 indicating, among other things, the date and time of receipt of the Goods by General Motors Corp. from the warehouse ("S date") and the quantity of Goods received from the warehouse ("S pieces").

8. The value of the Goods received by General Motors Corp. from Winkelmann within twenty days before the date of commencement of General Motors Corp.'s bankruptcy case

for which Claimant is entitled an administrative expense under 11 U.S.C. § 503(b)(9) is \$286,298.15¹ (see Exhibit A3). Winkelmann has not received payment for these Goods.

Dated this 20th day of November, 2009


Helge Himmeröder

NYIWDMS: 11380424_2

¹ I am advised that \$286,298.15 is €202,216.52 based on the exchange rate for June 1, 2009 (the date of commencement) as published in the Tuesday, June 2, 2009 edition of *The Wall Street Journal*.

EXHIBIT A1

<matrix@us.cevalogistics.com>

An "Guido Klingberg"
<guido.klingberg@winkelmannpowertrain.de>

13.04.2009 22:04

Kopie

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Theme Released Forecast Orders for Winkelmann SP
#CONTROL_NBR=15152660#

Forecasted orders for Winkelmann SP

Part number : 12606620

2009-04-12	25277	52920	39487	59472	2009-04-08
2009-04-19	0	52920	39487	59472	2009-04-08
2009-04-26	8064	52920	39487	59472	2009-04-08
2009-05-03	15120	52920	39487	59472	2009-04-08
2009-05-10	13356	52920	39487	59472	2009-04-08
2009-05-17	12600	52920	39487	59472	2009-04-08
2009-05-24	15624	52920	39487	59472	2009-04-08
2009-05-31	15372	52920	39487	59472	2009-04-08
2009-06-07	11003	52920	39487	59472	2009-04-08
2009-06-14	2918	52920	39487	59472	2009-04-08

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<matrix@us.caalogistics.com>

An "Guido Klingberg"

20.04.2009 22:19

<guido.klingberg@winkelmannpowertrain.de>

Kopie

Blindkopie

Thema Released Forecast Orders for Winkelmann SP
#CONTROL_NBR=15239742#

Forecasted orders for Winkelmann SP
Part number : 12606620

Date	Order No.	Part No.	Order Qty	Order Total	Order Status
2009-04-19	24269	54936	40999	47376	2009-04-08
2009-04-26	8316	54936	40999	47376	2009-04-08
2009-05-03	15624	54936	40999	47376	2009-04-08
2009-05-10	13860	54936	40999	47376	2009-04-08
2009-05-17	15372	54936	40999	47376	2009-04-08
2009-05-24	13356	54936	40999	47376	2009-04-08
2009-05-31	15624	54936	40999	47376	2009-04-08
2009-06-07	15372	54936	40999	47376	2009-04-08
2009-06-14	7322	54936	40999	47376	2009-04-08
2009-06-21	325	54936	40999	47376	2009-04-08

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<matrix@us.cevalogistics.c
om> An "Guido Klingberg"
28.04.2009 00:10 <guido.klingberg@winkelmannpowertrain.de>
Kopie
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Thema Released Forecast Orders for Winkelmann SP
#CONTROL_NBR=15335244#

Forecasted orders for Winkelmann SP
Part number : 12606620

Date	Order Number	Customer ID	Customer Name	Customer Type	Delivery Date
2009-04-26	6629	31248	39991	41328	2009-04-08
2009-05-03	15372	31248	39991	41328	2009-04-08
2009-05-10	14616	31248	39991	41328	2009-04-08
2009-05-17	17262	31248	39991	41328	2009-04-08
2009-05-24	8820	31248	39991	41328	2009-04-08
2009-05-31	6804	31248	39991	41328	2009-04-08
2009-06-07	8316	31248	39991	41328	2009-04-08
2009-06-14	7172	31248	39991	41328	2009-04-08
2009-06-21	2772	31248	39991	41328	2009-04-08
2009-06-28	2734	31248	39991	41328	2009-04-08

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90.497

<mailto:mlutx@us.cevalogistics.com>

An "Guido Klingberg"
<guido.klingberg@winkelmannpowertrain.de>

04.05.2009 22:30

Kopie

Blindkopie

Thema Released Forecast Orders for Winkelmann SP
#CONTROL_NBR=15410561#

Forecasted orders for Winkelmann SP Part number : 12606620

DATE	FORECASTED QUANTITY	ITEM NO.	ITEM DESCRIPTION	ITEM QUANTITY	ITEM DATE
2009-05-03	0	30744	34524	41328	2009-04-08
2009-05-10	5292	30744	34524	41328	2009-04-08
2009-05-17	10332	30744	34524	41328	2009-04-08
2009-05-24	10836	30744	34524	41328	2009-04-08
2009-05-31	13860	30744	34524	41328	2009-04-08
2009-06-07	11340	30744	34524	41328	2009-04-08
2009-06-14	11844	30744	34524	41328	2009-04-08
2009-06-21	8568	30744	34524	41328	2009-04-08
2009-06-28	2423	30744	34524	41328	2009-04-08
2009-07-05	293	30744	34524	41328	2009-04-08

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EXHIBIT A2

part_no	obsolete	recip_id	ref	received	pieces	weight	trans	shipped	specieas	weight	scnt	cpnt	Inventory	obabmin	obabmin
12605620	N	TRN159385	111261	1200	5	3492.7	S182009 1028062333								
12605620	N	TRN159384	111242	1200	5	3492.7	S182009 1027102233								
12605620	N	TRN159384	110581	4172009	200	SGM557733	1209051540	504	2	1410.38	S182009 102013847				
12605620	N	TRN159382	110518	4172009	11	SGM557722	1209051540	252	1	705.18	S182009 102011933				
12605620	N	TRN159383	110597	4172009	11	SGM557722	1209051540	252	1	705.18	S182009 102011934				
12605620	N	TRN159380	110599	4172009	213	SGM557712	1209051540	252	1	705.18	S182009 09341184				
12605620	N	TRN159387	110597	4172009	10	SGM557712	1209051540	252	1	705.18	S182009 09341184				
12605620	N	TRN159380	110599	4172009	213	SGM557712	1209051540	252	1	705.18	S182009 09341184				
12605620	N	TRN159387	110597	4172009	10	SGM557714	1209051540	252	1	705.18	S182009 09341184				
12605620	N	TRN159384	110534	4172009	10	SGM557710	1209051540	252	1	705.18	S182009 10203757				
12605620	N	TRN159388	110586	4172009	10	SGM557712	1209051540	252	1	705.18	S182009 10203757				
12605620	N	TRN159384	110594	4172009	10	SGM557712	1209051540	252	1	705.18	S182009 10203757				
12605620	N	TRN159387	110597	4172009	10	SGM557709	1209051540	252	1	705.18	S182009 09341184				
12605620	N	TRN159384	110594	4172009	200	SGM557709	1209051540	252	1	705.18	S182009 09341184				
12605620	N	TRN159387	110597	4172009	200	SGM557714	1209051540	252	1	705.18	S182009 09341184				
12605620	N	TRN159385	110582	4172009	11	SGM557710	1209051540	252	1	705.18	S182009 10203757				
12605620	N	TRN159387	110518	4172009	11	SGM557714	1209051540	252	1	705.18	S182009 10203757				
12605620	N	TRN159384	110595	2102009	20	SGM557717	1209051540	5	1	12.7	S182009 21444857				

Exhibit A2

part_no	description	parent_id	ref	reorder	places	weight	relabel	alignment	shipped	splices	swight	selbe	parent	Inventory	checkbox	checkbox
1208620	N		TRANSITOS 110832	TRANSITOS 110832	1208620CALL	.252	4772008 200 SIGMA52523	1208620CALL	.252	1	705.18	5282009 10:25:17:53				
1208620	N		TRN158531 110837	TRN158531 110837		.504	47152009 11:SIGMA52523	1208620CALL	.504	2	1410.58	5282009 10:25:17:53				
1208620	N		TRN158670 110838	TRN158670 110838		.504	47152009 11:SIGMA52523	1208620CALL	.504	1	705.18	5282009 11:23:43:17				
1208620	N		TRN1586370 110818	TRN1586370 110818		.252	47152009 11:SIGMA52523	1208620CALL	.252							
1208620	N		TRN158669 110815	TRN158669 110815		.768	47152009 11:SIGMA52523	1208620CALL	.768	3	2115.54	5282009 11:18:45:17				
1208620	N		TRN158348 110794	TRN158348 110794		.252	47242008 08:SIGMA514	1208620CALL	.252	1	705.18	5282009 11:23:43:17				
1208620	N		TRN158349 110795	TRN158349 110795		.768	47242008 08:SIGMA514	1208620CALL	.768	3	2115.54	5282009 11:23:43:17				
1208620	N		TRN158689 110804	TRN158689 110804		.504	47152009 11:SIGMA52523	1208620CALL	.504	2	1410.58	5282009 08:35:56:03				
1208620	N		TRN158289 110815	TRN158289 110815		.252	47152009 11:SIGMA52523	1208620CALL	.252	1	597.71	5282009 14:35:53:19				
1208620	N		TRN158723 110820	TRN158723 110820		.504	47152009 11:SIGMA52523	1208620CALL	.504	2	1150.42	5282009 14:36:32:18				
1208620	N		TRN158736 110832	TRN158736 110832		.108	47152009 21:3:SIGMA507	1208620CALL	.108	4	238.84	5282009 18:01:21:59				
1208620	N		TRN158487 110808	TRN158487 110808		.252	47152009 21:3:SIGMA507	1208620CALL	.252	1	578.77	5282009 18:01:21:59				
1208620	N		TRN158538 110807	TRN158538 110807		.252	47152009 21:3:SIGMA507	1208620CALL	.252	1	578.77	5282009 18:01:21:59				
1208620	N		TRN158489 110809	TRN158489 110809		.504	47152009 21:3:SIGMA507	1208620CALL	.504	2	1150.42	5282009 18:01:21:59				
1208620	N		TRN158689 110815	TRN158689 110815		.252	47152009 11:SIGMA507	1208620CALL	.252	1	705.18	5282009 18:01:21:59				
1208620	N		TRN158937 110816	TRN158937 110816		.252	47152009 11:SIGMA507	1208620CALL	.252	3	2115.54	5282009 18:01:21:59				
1208620	N		TRN158520 110820	TRN158520 110820		.252	47152009 11:SIGMA507	1208620CALL	.252	1	705.18	5282009 18:01:21:59				
1208620	N		TRN158521 110817	TRN158521 110817		.252	47152009 11:SIGMA507	1208620CALL	.252	3	705.18	5282009 18:01:21:59				
1208620	N		TRN158522 110818	TRN158522 110818		.252	47152009 11:SIGMA507	1208620CALL	.252	1	694.54	5282009 18:01:21:59				
1208620	N		TRN158523 110834	TRN158523 110834		.252	47152009 10:SIGMA507	1208620CALL	.252	1	2098.62	5282009 18:01:21:59				
1208620	N		TRN158525 110835	TRN158525 110835		.768	47152009 10:SIGMA507	1208620CALL	.768	3	2098.62	5282009 18:01:21:59				
1208620	N		TRN158528 110838	TRN158528 110838		.252	47152009 08:SIGMA514	1208620CALL	.252	4	2098.72	5282009 18:01:21:59				
1208620	N		TRN158548 110794	TRN158548 110794		.252	47152009 08:SIGMA514	1208620CALL	.252	1	701.18	5282009 18:01:21:59				
1208620	N		TRN158549 110795	TRN158549 110795		.504	47152009 08:SIGMA514	1208620CALL	.504							
1208620	N		TRN158549 110821	TRN158549 110821		.504	47152009 08:SIGMA514	1208620CALL	.504							
1208620	N									11340						

part_no	descrip	model_id	ref	marked	pieces	weight	date	shipped_id	set	shipped	spares	weight	date	expirt	Inventory	chassisin	diabemex
12805620	N	REGDCH142018000	1	383	1	80.0	01/2009 13:11:41:21			753	1	21.65:54	01/2009 11:02:21:25:03		Exhibit A2		
12805620	N	TRNNS00489 11:07:27		383						504							
12822554	N	TRNNSS0421 11:07:27								1260							

EXHIBIT A2

EXHIBIT A3

Exhibit A

EXHIBIT A3